

ID: CCA_2009091110430054

Number: **200945051**

Office:

Release Date: 11/6/2009

UILC: 6233.00-00

From:

Sent: Friday, September 11, 2009 10:43:01 AM

To:

Cc:

Subject: RE: TEFRA Audit v Audit of item on Form 8865 attached to Form 1120

To the extent that one of the partners is a disregarded entity, and to the extent that the foreign partnership filed a partnership return, then TEFRA partnership audit procedures are applicable. I.R.C. 6231(a)(1), 6233.

